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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

NAKAMURA, Keishi et al.

Group Art Unit: 2832

Serial No.: 10/823,666

Examiner: Karl D. Easthom

Filed: April 14, 2004

P.T.O. Confirmation No.: 4900

For. LOW RESISTANCE VALUE RESISTOR

**AMENDMENT IN RESPONSE TO FINAL REJECTION**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Date: November 21, 2005

Sir:

In response to the Office Action dated August 19, 2005, please amend the above-identified application as set forth below:

Amendments to the Claims begin on page two of this paper.

Remarks begin on page four of this paper.